

valuation of certain property for increased assessment purposes.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 19(a)(12)
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

19.

(a) (12) Any expenditure for normal repairs and maintenance of a dwelling may not be separately assessed for inclusion in the valuation of residential real property for increased assessment purposes. Normal repairs and maintenance may be defined as any expenditure to replace original components or to maintain the physical character of the dwelling in its current condition. Such expenditures shall include but not be limited to:

- (i) Interior or exterior painting;
- (ii) Landscaping;
- (iii) Fencing;
- (iv) Replacement of gutters and
downspouts;
- (v) The addition of storm windows and
doors and weatherstripping;
- (vi) The addition of insulation;
- (vii) Electrical rewiring;
- (viii) Replacing plumbing and light
fixtures;
- (ix) Replacing furnaces with more
efficient oil or gas burners;
- (x) Redecorating;
- (xi) Installation of new ceilings and wall
surfaces;
- (xii) Removal of partitions to alter room
layout;